

**County:** Stillwater

District: 0846 Park City Elem

		FY 2007-2008		3 Year Avg ANB			
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	PARK CITY K-6	187	15,967.50	852,794.80 *	180	15,967.50	820,998.00
M1	PARK CITY 7-8	61	59,138.00	356,606.00 *	59	59,138.00	344,943.50
2.	* DIRECT STATE AID						574,174.32
3.	<b>Quality Educator</b>						38,150.00
4.	At Risk Student						4,588.67
5.	<b>Indian Education For</b>	<b>All</b>					5,059.20
6.	American Indian Ach	ievement.	Gap				200.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligi funding listed. Block Grant	blity Status	= "Yes" means	OPI records indicate			receive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [II	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Alle		•				
				G rate X ANB]			
				[RSBG rate X AN			
	c. Reimbursement for						
	•			ayment (District) [		7c]	64,107.18
	Prorated Cooperative	•		=	-		11.022.76
			nt Entitlement	(Paid Directly to C	)		11,933.76
	Required Local Matcl						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG N		•	•	[7e X 0.33	3]	3,938.14
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f			versions			15,754.20
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special	Education	Budget to Av	oid Reversions			
	[7a + 7b + 7f(iv)]						51,560.44

District: 0846 Park City Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	133,921.98	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	45,341.03	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	28,300.94	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,170,126.47
* c.	Maximum Budget Limit	1,472,652.29
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,123,5	36.36
* b.	FY 2006-2007 Maximum Budget	1,418,1	73.34
* c.	FY 2006-2007 ANB		240
* d.	FY 2006-2007 Adopted General Fund Budget	1,171,1	20.39
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	47,5	84.03
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Coı	inty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dis	trict		
d.	Tax Year 2006 District Taxable Value	2,966,319.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	240	N/A
f.	District Debt Service Mill Value Per ANB	12.36	N/A
Sta	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0846 Park City Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	426,669.95	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	35,265.09	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	8,725,952.91	N/A
	(e)	District taxable valuation (Tax Year 2006)***	2,966,319.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	5,760.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0847 Park City H S

WIII	be reflected on the 1-1 2008 in	iai buuget it	)I III.				
			FY 2007-2	800		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	PARK CITY HS 9-12	94	236,552.00	548,748.50	97	236,552.00	566,189.00 *
2.	* DIRECT STATE AID	)					358,825.23
3.	<b>Quality Educator</b>						21,416.00
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					1,978.80
6.	American Indian Ach	ievement.	Gap				200.00
7.	SPECIAL EDUCATION	ON FUND	ING (FY2007	7-2008):			
	NOTE: Block Grant Eligi						receive the
	funding listed. Block Gra			•	• •		
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra		- *				
	Related Services Block	Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determine	e Dispropo	rtionate Costs				1.393210973
	Special Education All		•				
	* a. Instructional Bloc		-	-			
	* b. Related Services			-	NB]		N/A
	c. Reimbursement fo						<i>'</i>
	* d. Total Special Edu			•		7c]	16,586.52
	Prorated Cooperative	•		•	•		
	* e. Related Services	Block Grai	nt Entitlement	(Paid Directly to	Coop)		4,523.28
	Required Local Match						
	* f(i). District's Require	d Match fo	or IBG [7a X 0	.33]			4,478.67
	f(ii) District's Require	d Match fo	r RSBG [7b X	0.33]			N/A
	* f(iii) District's RSBG N	Match to be	e Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	1,492.68
	* $f(iv)$ Total Required Let $[7f(i) + 7f(ii) + 7f(ii)]$						5,971.35
	Minimum Special Edu	ication Bu	dget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						19,543.07

District: 0847 Park City H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	33,973.63	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	18,975.32	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	3,014.80	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	690,818.04
* c.	Maximum Budget Limit	864,032.12
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	686,7	741.09
* b.	FY 2006-2007 Maximum Budget	856,6	674.17
* c.	FY 2006-2007 ANB		101
* d.	FY 2006-2007 Adopted General Fund Budget	701,7	740.97
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	14,9	999.88
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	2,859,799.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	101
f.	District Debt Service Mill Value Per ANB	N/A	28.31
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0847 Park City H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 29.25
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	283,733.63
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,343.16
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	8,543,246.11
	(e)	District taxable valuation (Tax Year 2006)***	N/A	2,859,799.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,683.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0848 Columbus Elem

		FY 2007-2008			3 Year Avg ANB		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	COLUMBUS K-6	307	15,754.60	1,396,358.80	308	15,328.80	1,400,876.40 *
M1	COLUMBUS 7-8	107	61,503.52	624,291.50	122	66,234.56	711,351.50 *
2.	* DIRECT STATE AID						980,624.69
3.	<b>Quality Educator</b>						61,010.00
4.	At Risk Student						8,327.10
5.	<b>Indian Education For</b>	<b>All</b>					8,772.00
6.	American Indian Ach	ievement.	Gap				1,400.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligi funding listed. Block Grant	blity Status	= "Yes" means	OPI records indicat			receive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [I]	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Alle		•				
	* a. Instructional Bloc						
	* b. Related Services						
	c. Reimbursement for						
	* d. Total Special Edu			•		7c]	70,902.02
	Prorated Cooperative	•		=	=		10.001.60
	* e. Related Services		nt Entitlement	(Paid Directly to	Coop)		19,921.68
	Required Local Matcl						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG N		•		e [7e X 0.33	3]	6,574.15
	* $f(iv)$ Total Required Lo [ $7f(i) + 7f(ii) + 7f$						26,299.35
	Minimum Special Edu	ication Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special	Education	Budget to Av	oid Reversions			
	[7a + 7b + 7f(iv)]						86,072.67

District: 0848 Columbus Elem

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	153,326.14	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	90,082.83	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	11,128.70	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,941,773.61
* c.	Maximum Budget Limit	2,435,026.08
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,937,2	76.63
* b.	FY 2006-2007 Maximum Budget	2,429,0	45.76
* c.	FY 2006-2007 ANB		439
* d.	FY 2006-2007 Adopted General Fund Budget	2,279,1	14.35
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	341,8	37.72
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	ınty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	trict		
d.	Tax Year 2006 District Taxable Value	12,870,271.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	439	N/A
f.	District Debt Service Mill Value Per ANB	29.32	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

**District: 0848 Columbus Elem** 

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High Schoo
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	770,842.74	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	36,687.35	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	15,254,243.40	N/A
	(e)	District taxable valuation (Tax Year 2006)***	12,870,271.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,384.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0849 Columbus H S

CERTIFIED ANB					FY 2007-2	008		3 Year Avg	ANB
* Budget Unit ANB Entitlement Entitlement ANB Entitlement Entitlement H1 COLUMBUS HS 9-12 239 236,552.00 1,386,558.50 * 229 236,552.00 1,329,116.00  2. * DIRECT STATE AID	1.	CERT	TIFIED ANB					_	
2. * DIRECT STATE AID	* Bı	ıdget Unit		ANB			ANB		
3. Quality Educator 4. At Risk Student 5. Indian Education For All 4,875,66 6. American Indian Achievement Gap. 400.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.17 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i) District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 1.51.82.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	H1	COLUM	BUS HS 9-12	239	236,552.00	1,386,558.50 *	229	236,552.00	1,329,116.00
4. At Risk Student 1,935.81  5. Indian Education For All 4,875.66 6. American Indian Achievement Gap. 400.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 1,716 (iii) 1,716 (ii	2.	* DIRE	CT STATE AID	)					725,530.39
5. Indian Education For All 4,875.66 6. American Indian Achievement Gap. 400.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 14,509.88 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68 Required Local Match  * f(i) District's Required Match for IBG [7a X 0,33] 11,387.22  * f(iii) District's Required Match for RSBG [7b X 0.33] 3,795.22  * f(iii) District's Required Match To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	Qualit	ty Educator						39,992.00
6. American Indian Achievement Gap 400.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.22  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	4.	At Ris	sk Student						1,935.81
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	5.	Indian	Education For	All					4,875.60
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  **Related Serant Rates**  Instructional Block Grant Rate [IBG] per ANB	6.	Ameri	can Indian Ach	ievement (	Gap				400.00
funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPEC	IAL EDUCATION	ON FUND	ING (FY2007	7-2008):			
Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] C. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] f(ii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_				-			Vac
Instructional Block Grant Rate [IBG] per ANB				y Status:_					ies
Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.76  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.45  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0,33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 15,182.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 34,506.82  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 14,509.88  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.76  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-			•	T. A. M. A. M. D. I.			24.506.02
c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 49,016.70  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]									
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 11,500.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			•			•		/c]	49,016.70
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 11,387.25  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			-	•		•	•		11 500 60
* f(i). District's Required Match for IBG [7a X 0.33] 11,387.25 f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions					nt Entitlement	(Paid Directly to C	.oop)		11,500.68
f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-							
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 3,795.22  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 15,182.47  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
<ul> <li>* f(iv) Total Required Local Match To Avoid Reversions         [7f(i) + 7f(ii) + 7f(iii)]</li></ul>			-						
[7f(i) + 7f(ii) + 7f(iii)]					•	•	[7e X 0.33	3]	3,795.22
* g. Minimum Special Education Budget to Avoid Reversions									15,182.47
* g. Minimum Special Education Budget to Avoid Reversions		Minin	num Special Edu	ication Bu	dget To Avoi	d Reversions			
			$7a + 7b + \overline{7f(iv)}$						49,689.29

District: 0849 Columbus H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	93,043.87	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	40,747.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	14,509.88	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,418,915.46
* c.	Maximum Budget Limit	1,779,847.99
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,392,4	64.34
* b.	FY 2006-2007 Maximum Budget	1,747,0	34.35
* c.	FY 2006-2007 ANB		243
* d.	FY 2006-2007 Adopted General Fund Budget	1,580,2	45.38
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	187,7	81.04
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
District			
d.	Tax Year 2006 District Taxable Value	N/A	12,683,034.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	244
f.	District Debt Service Mill Value Per ANB	N/A	51.98
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0849 Columbus H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	<b>Elementary</b> N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	567,324.66
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	22,837.41
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	17,262,240.55
	(e)	District taxable valuation (Tax Year 2006)***	N/A	12,683,034.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,579.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0850 Reed Point Elem

			FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	REEDPOINT K-6	45	15,967.50	205,857.00 *	46	17,244.90	210,427.00
M1	REEDPOINT 7-8	15	59,138.00	87,862.50 *	11	44,944.88	64,443.50
2.	* DIRECT STATE A	<b>(D</b>					164,864.77
3.	<b>Quality Educator</b>						13,420.00
4.	At Risk Student						3,816.84
5.	Indian Education Fo	or All					1,224.00
6.	American Indian Ac	hievement	Gap				0.00
7.	SPECIAL EDUCAT	ION FUNI	OING (FY200	7-2008):			
	NOTE: Block Grant Eli funding listed. Block G						receive the
	<b>Block Grant Eligibil</b>	ity Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block G	rant Rate [I]	BG] per ANB				144.38
	Related Services Bloo	ck Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determi	ne Dispropo	rtionate Costs				1.393210973
	Special Education A		•				
				G rate X ANB]			
				[RSBG rate X AN	B]		
	c. Reimbursement						
	-			ayment (District) [		7c]	14,208.82
	* e. Related Service	•		ers of Cooperative (Paid Directly to C	•		2,887.20
			iit Entitlement	(Faid Directly to C	.00p)		2,007.20
	Required Local Mat						
	* f(i). District's Requir						
	f(ii) District's Requir		-	-			
	* f(iii) District's RSBG		•	•	[7e X 0.33	3]	952.78
	* f(iv) Total Required [7f(i) + 7f(ii) +			versions			3,811.50
	Minimum Special E	ducation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Speci		_				
	[7a + 7b + 7f(iv)]	)]					12,474.30

District: 0850 Reed Point Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	28,892.17	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	10,785.97	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	5,546.02	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	334,568.07
* c.	Maximum Budget Limit	418,590.68
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	315,2	225.77
* b.	FY 2006-2007 Maximum Budget	393,8	375.44
* c.	FY 2006-2007 ANB		60
* d.	FY 2006-2007 Adopted General Fund Budget	393,8	375.44
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	78, <del>c</del>	549.67
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	1,428,943.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	60	N/A
f.	District Debt Service Mill Value Per ANB	23.82	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0850 Reed Point Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	123,596.81	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	5,748.76	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	2,443,337.82	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,428,943.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,014.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0851 Reed Point H S

WIII	be reflected on the FY 2008 fina	ii budget i	OTIII.				
1	CEDETEED AND		FY 2007-2	008		3 Year Avg	ANB
1. * Bu	CERTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	REEDPOINT HS 9-12	25	236,552.00	146,375.00	26	236,552.00	152,223.50 *
2.	* DIRECT STATE AID						173,782.65
3.	<b>Quality Educator</b>						13,874.00
4.	At Risk Student						0.00
5.	Indian Education For	All					530.40
6.	American Indian Achi	evement.	Gap				0.00
7.	SPECIAL EDUCATION	N FUNI	OING (FY200)	7-2008):			
	NOTE: Block Grant Eligib	lity Status	= "Yes" means	OPI records indicate			receive the
	funding listed. Block Gran						
	Block Grant Eligibility	Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gran	nt Rate [I]	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo	wable Co	ost Payments				
	* a. Instructional Block		-	-			
	* b. Related Services F			-	NB]		N/A
	c. Reimbursement fo						
	* d. Total Special Educ			•		7c]	13,675.90
	<b>Prorated Cooperative</b>	•		•	•		
	* e. Related Services F	Block Gra	nt Entitlement	(Paid Directly to (	Coop)		1,203.00
	Required Local Match						
	* f(i). District's Required	Match fo	or IBG [7a X 0	.33]			1,191.13
	f(ii) District's Required	Match fo	or RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG M	latch to be	Paid by Distr	ict to Cooperative	[7e X 0.3	3]	396.99
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f(ii)						1,588.12
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						5,197.62

District: 0851 Reed Point H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	32,123.01	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	4,993.51	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	10,066.40	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	77%
* b.	BASE Budget	345,052.26
* c.	Maximum Budget Limit	428,312.55
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	355,8	884.76
* b.	FY 2006-2007 Maximum Budget	445,0	32.02
* c.	FY 2006-2007 ANB		30
* d.	FY 2006-2007 Adopted General Fund Budget	413,5	93.67
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	57,7	08.91
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School					
Cou	County							
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00					
b.	FY 2006-07 County ANB (Budgeted)	1,001	512					
c.	County Retirement Mill Value per ANB	30.43	59.50					
Dist	rict							
d.	Tax Year 2006 District Taxable Value	N/A	1,217,765.00					
e.	FY 2006-07 District ANB (Budgeted)	N/A	30					
f.	District Debt Service Mill Value Per ANB	N/A	40.59					
Stat	ewide							
g.	Statewide Retirement Mill Value per ANB	23.79	46.7					
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03					

District: 0851 Reed Point H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	<b>Elementary</b> N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	141,588.83
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,951.31
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,315,549.10
	(e)	District taxable valuation (Tax Year 2006)***	N/A	1,217,765.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,098.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Stillwater
District: 0852 Molt Elem

3. Quality Educator 2,000.00 4. At Risk Student 0.00 5. Indian Education For All. 100.00 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Ye  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.31  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [Paid Directly to Coop) 192.44  * Required Local Match 578.56  * f(ii) District's Required Match for IBG [7a X 0.33] 578.57  * f(iii) District's Required Match for RSBG [7b X 0.33] 578.57  * f(iii) District's Required Match for RSBG [7b X 0.33] 578.57  * f(iii) District's Reguired Match for Avoid Reversions 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 578				FY 2007-2	2008		3 Year Avg	ANB
El MOLT K-8   4   21,290.00   18,314.80 * 3   21,290.00   13,736.40	1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
2. * DIRECT STATE AID 8,8,851.63 3. Quality Educator 2,000.00 4. At Risk Student 0.00 5. Indian Education For All 100.00 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligiblity Status? Ye  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.33 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.39321097: Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.52  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.44  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.53  f(ii) District's Required Match for RSBG [7b X 0.33] 190.53  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iii) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii) + 7f(iii)] 254.10  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 2,000.00 4. At Risk Student 0.00 5. Indian Education For All. 100.00 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Ye  Block Grant Eligibility Status? Ye  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.33  Related Services Block Grant Rate [RSBG] per ANB 48.11  Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  * Required Local Match 67  * f(i) District's Required Match for IBG [7a X 0.33] 190.55  * f(ii) District's Required Match for RSBG [7b X 0.33] 576  * f(iii) District's Required Match for RSBG [7b X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions 776(i) + 7f(i) + 7f(ii) + 7f(iii) 1 576(iii) 1 500000000000000000000000000000000000	E1	MOLT K-8	4	21,290.00	18,314.80 *	3	21,290.00	13,736.40
4. At Risk Student 0.00  5. Indian Education For All. 100.00  6. American Indian Achievement Gap 0.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? Ye  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.33  Related Services Block Grant Rate [RSBG] per ANB 48.11  Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.57  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N//  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.57  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N//  * f(iii) District's Required Match for RSBG [7b X 0.33] N//  * f(iii) District's Required Match for Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIRECT STATE AI	D					8,851.68
5. Indian Education For All 100.00 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Ye  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.31  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210972  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.52  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.53  f(ii) District's Required Match for RSBG [7b X 0.33] 190.53  * f(iii) District's Required Match for RSBG [7b X 0.33] 63.53  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	<b>Quality Educator</b>						2,000.00
6. American Indian Achievement Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Ye  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.33  Related Services Block Grant Rate [RSBG] per ANB 48.17  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.57  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N///  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.57  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  Required Local Match  * f(i) District's Required Match for RSBG [7b X 0.33] 190.55  f(ii) District's Required Match for RSBG [7b X 0.33] 63.57  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.57  * f(iii) District's RSBG Match to De Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	4.	At Risk Student						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  **Related Services Block Grant Rate [RSBG] per ANB  ***special Education Allowable Cost Payments  ***a. Instructional Block Grant Entitlement [IBG rate X ANB]  **c. Reimbursement for Disproportionate Costs  **d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  **prorated Cooperative Cost Payments (Members of Cooperatives Only)  **e. Related Services Block Grant Entitlement (Paid Directly to Coop)  **Prorated Local Match  **f(i). District's Required Match for IBG [7a X 0.33]  **f(iii) District's Required Match for RSBG [7b X 0.33]  **f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  **f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  **f(iii) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  **Minimum Special Education Budget To Avoid Reversions  **g. Minimum Special Education Budget to Avoid Reversions	5.	<b>Indian Education Fo</b>	r All					100.00
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  **Related Status**  **Instructional Block Grant Rate [IBG] per ANB	6.	American Indian Acl	nievement	Gap				0.00
funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL EDUCAT	ION FUNI	OING (FY200	7-2008):			
Block Grant Eligibility Status? Ye  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB								receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_		-	-			*7
Instructional Block Grant Rate [IBG] per ANB		Block Grant Eligibili	ty Status?					Yes
Related Services Block Grant Rate [RSBG] per ANB								
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.52  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.53  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.52  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.53  f(ii) District's Respured Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 577.52  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 577.52  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.43  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.53  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Threshold to Determin	ne Dispropo	ortionate Costs				1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  192.43  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  f(ii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•		•				
c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]								
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						B]		
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.48  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.58  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 192.48  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.58  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•			•		7c]	577.52
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 190.58 f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•	•		-	•		
* f(i). District's Required Match for IBG [7a X 0.33] 190.53 f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.16  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* e. Related Services	Block Gra	nt Entitlement	(Paid Directly to C	Coop)		192.48
f(ii) District's Required Match for RSBG [7b X 0.33]		•						
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 63.52  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 254.10  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]		f(ii) District's Require	ed Match fo	or RSBG [7b X	X 0.33]			. N/A
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii) District's RSBG	Match to be	e Paid by Distr	rict to Cooperative	[7e X 0.3	3]	63.52
* g. Minimum Special Education Budget to Avoid Reversions								254.10
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Special Ed	ucation Bu	ıdget To Avoi	d Reversions			
			]					831.62

County: Stillwater
District: 0852 Molt Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	554.36	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	399.48	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	34,669.36
* c.	Maximum Budget Limit	43,052.32
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	37,158.07
* b.	FY 2006-2007 Maximum Budget	45,957.91
* c.	FY 2006-2007 ANB	5
* d.	FY 2006-2007 Adopted General Fund Budget	51,708.06
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-2	005 DD

		Elementary	High School
Cou	unty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	746,487.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	149.30	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Stillwater
District: 0852 Molt Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	177,396,075.68     114,548,485.24       18.89     29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,177.59	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	229.31	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	291,036.34	N/A
	(e)	District taxable valuation (Tax Year 2006)***	746,487.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Stillwater
District: 0853 Fishtail Elem

			FY 2007-2	008		3 Year Avg	ANB
1. CERTIFII	ED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 FISHTAIL K	-8	12	21,290.00	54,934.80 *	11	21,290.00	50,358.00
2. * DIRECT S	STATE AID						34,072.49
3. Quality Ed	lucator						2,000.00
4. At Risk Str	udent						0.00
5. Indian Edu	acation For	All					244.80
6. American	Indian Achi	evement (	<b>Gap</b>				0.00
7. SPECIAL	EDUCATIO	ON FUND	ING (FY200'	7-2008):			
				OPI records indicate			receive the
_				means you have NO			***
Block Gra	nt Eligibility	y Status?_					Yes
Block Gra							
				ANB			
Threshold t	o Determine	Dispropo	rtionate Costs				1.393210973
-			st Payments				
				G rate X ANB]			
				[RSBG rate X AN	B]		
			ortionate Costs				
	•			ayment (District) [		7c]	2,617.24
	-	•		pers of Cooperative	•		
* e. Relate	ed Services F	Block Grar	t Entitlement	(Paid Directly to C	Coop)		577.44
Required 1	Local Match	1					
* f(i). Distri	ct's Required	d Match fo	r IBG [7a X 0	.33]			571.74
f(ii) Distri	ct's Required	d Match fo	r RSBG [7b X	[ 0.33]			N/A
* f(iii) Distri	ct's RSBG M	latch to be	Paid by Distr	ict to Cooperative	[7e X 0.33	3]	190.56
			To Avoid Re	versions			762.30
Minimum	Special Edu	cation Bu	dget To Avoi	d Reversions			
				oid Reversions			
	7b + 7f(iv)						2,494.86

County: Stillwater
District: 0853 Fishtail Elem

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	3,881.39	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,198.45	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	884.68	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	67,119.75
* c.	Maximum Budget Limit	84,281.52
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

 $<sup>**</sup> OPI \ anticipates \ legislative \ changes \ to \ budget \ limitations \ for \ FY08. \ For \ pre-legislative \ budget \ limitation \ summary \ see \ http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.$ 

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	68,026.35
* b.	FY 2006-2007 Maximum Budget	84,621.89
* c.	FY 2006-2007 ANB	13
* d.	FY 2006-2007 Adopted General Fund Budget	100,666.43
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	32,640.08
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-	-2005 DD

		Elementary	High School
Cou	unty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	1,557,710.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	13	N/A
f.	District Debt Service Mill Value Per ANB	119.82	N/A
Stat	rewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Stillwater
District: 0853 Fishtail Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,756.53	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	993.67	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	543,091.28	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,557,710.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Stillwater District: 0857 Nye Elem

3. Quality Educator 2,000.0 4. At Risk Student 0.00 5. Indian Education For All. 122.4 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? You means you have NOT yet qualified and will receive the funding listed. Block Grant Rate [IBG] per ANB 144.3 Related Services Block Grant Rate [RSBG] per ANB 144.3 Related Services Block Grant Rate [RSBG] per ANB 148.1 Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments a Instructional Block Grant Entitlement [IBG rate X ANB] 866.2 b Related Services Block Grant Entitlement [RSBG rate X ANB] N/ c. Reimbursement for Disproportionate Costs 0.00 b Related Services Block Grant Entitlement (RSBG rate X ANB] N/ c. Reimbursement for Disproportionate Costs 0.00 c. Reimbursement for Disproportionate Cost Payment (District) [7a + 7b + 7c] 866.2 Prorated Cooperative Cost Payments (Members of Cooperatives Only) c. Required Local Match for IBG [7a X 0.33] N/ f(iii) District's Required Match for IBG [7a X 0.33] N/ f(iii) District's Required Match for RSBG [7b X 0.33] N/ f(iii) District's Required Match for RSBG [7b X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions					FY 2007-2	8008		3 Year Avg	ANB
El NYE K-8   6 21,290.00 27,471.00 * 5 21,290.00 22,893.00	1.	CEF	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
2. * DIRECT STATE AID	* Bı	ıdget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 2,000.0 4. At Risk Student 0.00 5. Indian Education For All 122.4 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? 76  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.3 Related Services Block Grant Rate [RSBG] per ANB 148.1 Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2 b. Related Services Block Grant Entitlement [RSBG rate X ANB] 866.2 c. Reimbursement for Disproportionate Costs 0.00 d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only) e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match f(ii) District's Required Match for IBG [7a X 0.33] 87.6 f(iii) District's Required Match for RSBG [7b X 0.33] 87.6 f(iii) District's Required Match for RSBG [7b X 0.33] 95.2 f(iv) Total Required Local Match To Avoid Reversions 77(i) + 7f(i) + 7f(ii) + 7f(iii) 180.2  Minimum Special Education Budget To Avoid Reversions g. Minimum Special Education Budget to Avoid Reversions	E1	NYE K	8	6	21,290.00	27,471.00 *	5	21,290.00	22,893.00
4. At Risk Student 0.00  5. Indian Education For All 122.4  6. American Indian Achievement Gap 0.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? You block Grant Eligibility Status? You have NOT yet qualified.  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.3 Related Services Block Grant Rate [RSBG] per ANB 48.1 Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 866.2  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 95.2  * f(iii) District's Required Match for RSBG [7b X 0.33] 95.2  * f(iii) District's Required Match for RSBG [7b X 0.33] 95.2  * f(iii) District's Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIR	ECT STATE AID	)					21,796.17
5. Indian Education For All 122.4 6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.3 Related Services Block Grant Rate [RSBG] per ANB 48.1 Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 866.2  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 95.2  * f(iii) District's Required Match for RSBG [7b X 0.33] 95.2  * f(iii) District's Required Match for RSBG [7b X 0.33] 95.2  * f(iii) District's Required Match for Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	3.	Qua	lity Educator						2,000.00
6. American Indian Achievement Gap.  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	4.	At R	kisk Student						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  ** a. Instructional Block Grant Entitlement [IBG rate X ANB]  ** b. Related Services Block Grant Entitlement [IBG rate X ANB]  ** c. Reimbursement for Disproportionate Costs  ** d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  ** e. Related Services Block Grant Entitlement (Paid Directly to Coop)  ** e. Related Services Block Grant Entitlement (Paid Directly to Coop)  ** f(ii) District's Required Match for IBG [7a X 0.33]  ** f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  ** f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  ** f(iii) Total Required Local Match To Avoid Reversions  ** g. Minimum Special Education Budget To Avoid Reversions  ** g. Minimum Special Education Budget To Avoid Reversions	5.	Indi	an Education For	All					122.40
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	6.	Ame	erican Indian Ach	ievement (	<b>Бар</b>				0.00
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPE	CIAL EDUCATION	ON FUND	ING (FY200'	7-2008):			
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		NOT	E: Block Grant Eligi	blity Status	= "Yes" means	OPI records indicate			receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB						-			
Instructional Block Grant Rate [IBG] per ANB		Bloc	k Grant Eligibilit	y Status?_					Yes
Related Services Block Grant Rate [RSBG] per ANB 48.1 Threshold to Determine Disproportionate Costs 1.39321097  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/.  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/.  c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  * f(ii) District's Required Match for RSBG [7b X 0.33] N/c  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions									
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 866.2  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/.  c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Thre	shold to Determine	e Dispropo	rtionate Costs				1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/c  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-			•				
c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]									
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 866.2  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* b.					B]		
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)		c.							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 288.7  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			•			•		7c]	866.28
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			-	•		-	•		
* f(i). District's Required Match for IBG [7a X 0.33] 285.8  f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* e.	Related Services	Block Grai	nt Entitlement	(Paid Directly to C	Coop)		288.72
f(ii) District's Required Match for RSBG [7b X 0.33] N/.  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Req	uired Local Matcl	h					
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 95.2  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 381.1  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* f(i).	District's Required	d Match fo	r IBG [7a X 0	.33]			285.87
* f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]		f(ii)	District's Required	d Match fo	r RSBG [7b X	X 0.33]			N/A
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii)	District's RSBG N	Match to be	Paid by Distr	rict to Cooperative	[7e X 0.3	3]	95.28
* g. Minimum Special Education Budget to Avoid Reversions		* f(iv)							381.15
* g. Minimum Special Education Budget to Avoid Reversions		Min	imum Special Edu	ıcation Bu	dget To Avoi	d Reversions			
			[7a + 7b + 7f(iv)]						1,247.43

County: Stillwater District: 0857 Nye Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	998.71	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	998.70	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	42,459.48
* c.	Maximum Budget Limit	52,615.93
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	37,377.82
* b.	FY 2006-2007 Maximum Budget	46,244.55
* c.	FY 2006-2007 ANB	5
* d.	FY 2006-2007 Adopted General Fund Budget	54,982.73
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	17,604.91
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-20	005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	1,159,786.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	231.96	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Stillwater District: 0857 Nye Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,177.59	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	305.74	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	292,480.10	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,159,786.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Stillwater
District: 0858 Rapelje Elem

			FY 2007-2	800		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	RAPELJE K-6	29	15,541.70	132,709.80	31	15,328.80	141,856.00 *
M1	RAPELJE 7-8	11	63,869.04	64,443.50	12	66,234.56	70,299.00 *
2.	* DIRECT STATE AID						131,292.11
3.	<b>Quality Educator</b>						14,502.00
4.	At Risk Student						201.72
5.	<b>Indian Education For</b>	<b>All</b>					877.20
6.	American Indian Achi	evement.	Gap				0.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligil funding listed. Block Grant	olity Status	= "Yes" means	OPI records indicat			receive the
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [I]	BG] per ANB				144.38
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo		-				
	* a. Instructional Bloc		-	-			
	* b. Related Services I						
	c. Reimbursement for						
	* d. Total Special Edu			•		/c]	5,775.20
	* e. Related Services I	•		-	•		1,924.80
			nt Entitionient	(Tala Breelly to	Соор)		1,521.00
	Required Local Match		IDC [7° V 0	221			1,905.82
	* f(i). District's Required f(ii) District's Required						
	* f(iii) District's RSBG M		-	-			
	* f(iv) Total Required Lo		•		e [/e A 0.53	)]	. 033.16
	[7f(i) + 7f(ii) + 7f						2,541.00
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special		-				
	[7a + 7b + 7f(iv)]						8,316.20

County: Stillwater
District: 0858 Rapelje Elem

## **Reimbursement For Disproportionate Costs**

		EL_	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	10,348.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	8,988.31	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	259,410.81
* c.	Maximum Budget Limit	320,849.48
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	264,263.62
* b.	FY 2006-2007 Maximum Budget	327,091.38
* c.	FY 2006-2007 ANB	46
* d.	FY 2006-2007 Adopted General Fund Budget	331,387.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	67,123.38
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-	-2005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	3,493,221.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	46	N/A
f.	District Debt Service Mill Value Per ANB	75.94	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Stillwater
District: 0858 Rapelje Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	106,051.11	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,133.88	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	2,062,504.46	N/A
	(e)	District taxable valuation (Tax Year 2006)***	3,493,221.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Stillwater
District: 0859 Rapelje H S

will	de reffecti	ed on the FY 2008 fina	ai buuget it	)1111.				
1	Opp			FY 2007-2	008		3 Year Avg	
<b>1.</b> * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	RAPEI	JE HS 9-12	23	236,552.00	134,676.50	26	236,552.00	152,223.50 *
2.	* DIR	ECT STATE AID						173,782.65
3.	Qua	lity Educator						10,504.00
4.	At R	Risk Student						114.49
5.	Indi	an Education For	All					530.40
6.	Ame	erican Indian Achi	evement.	Gap				0.00
7.	NOT fundi	CIAL EDUCATION E: Block Grant Eligibung listed. Block Grant	olity Status nt Eligiblity	= "Yes" means	OPI records indicat means you have NO	OT yet qualit	ied.	
	Bloc	k Grant Eligibility	Status?					Yes
	Instr Rela	k Grant Rates uctional Block Granted Services Block shold to Determine	Grant Rat	e [RSBG] per	ANB			48.12
	Spec	cial Education Allo	owable Co	st Payments				
	* a.	Instructional Block	k Grant E	ntitlement [IBC	G rate X ANB]			3,320.74
	* b.	Related Services I			-	NB]		N/A
	c.	Reimbursement fo						
	* d.	Total Special Educ			•		7c]	4,072.33
	* e.	rated Cooperative Related Services F	•		•	•		1,106.76
	Requ	uired Local Match	ı					
	* f(i).	District's Required	l Match fo	r IBG [7a X 0	.33]			1,095.84
	f(ii)	District's Required	l Match fo	r RSBG [7b X	0.33]			N/A
	, ,	District's RSBG M		•	•	e [7e X 0.3	3]	365.23
	* f(iv)	Total Required Lo $[7f(i) + 7f(ii) + 7f(ii)]$						1,461.07
	Min	imum Special Edu	cation Bu	dget To Avoi	d Reversions			
	* g.	Minimum Special $[7a + 7b + 7f(iv)]$		_				4,781.81

County: Stillwater
District: 0859 Rapelje H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	11,340.51	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	6,791.17	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	751.59	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	76%
* b.	BASE Budget	328,313.26
* c.	Maximum Budget Limit	407,932.83
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	330,121.24
* b.	FY 2006-2007 Maximum Budget	411,213.56
* c.	FY 2006-2007 ANB	28
* d.	FY 2006-2007 Adopted General Fund Budget	440,418.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	110,296.76
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001	-2005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	4,031,130.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	28
f.	District Debt Service Mill Value Per ANB	N/A	143.97
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Stillwater
District: 0859 Rapelje H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	137,571.87
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,098.62
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,085,361.83
	(e)	District taxable valuation (Tax Year 2006)***	N/A	4,031,130.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	54.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0861 Absarokee Elem

WIII	be reffecte	ed on the FY2008 fina	u budget i	OIIII.				
1	OFF			FY 2007-2	008		3 Year Avg	ANB
1. * Bu	CEF idget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	ABSAI	ROKEE K-6	135	14,051.40	616,356.00	147	14,903.00	670,966.80 *
M1	ABSAI	ROKEE 7-8	69	80,427.68	403,236.00	64	70,965.60	374,096.00 *
2.	* DIR	ECT STATE AID						505,526.34
3.	Qua	lity Educator						38,918.00
4.	At R	kisk Student						2,386.11
5.	Indi	an Education For	All					4,304.40
6.	Ame	erican Indian Achie	evement.	Gap				0.00
7.	NOT fundi	CIAL EDUCATION E: Block Grant Eligibung listed. Block Grant Eligibility	lity Status nt Eligiblity	= "Yes" means y Status = "No"	OPI records indica means you have No	OT yet qualif	ied.	
			Status.					. 103
		k Grant Rates uctional Block Grar	nt Rate [[]	RG1 ner ANR				144.38
		ted Services Block						
	Thre	shold to Determine	Dispropo	rtionate Costs				1.393210973
	Spec	cial Education Allo	wable Co	ost Payments				
	* a.	Instructional Block						
	* b.	Related Services B				NB]		
	c.	Reimbursement for						
	* d.	Total Special Educ			•		7c]	36,225.60
	* e.	rated Cooperative Related Services B	-		=	-		9,816.48
		uired Local Match			()	F)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	-	District's Required		or IRG [7a X f)	331			9,719.66
		District's Required						
	` '	District's RSBG M			-			
		Total Required Lo $[7f(i) + 7f(ii) + 7f(i)]$	cal Match	To Avoid Re	versions			
	Min	imum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g.	Minimum Special	Education	n Budget to Av	oid Reversions			
		[7a + 7b + 7f(iv)]						42,412.62

District: 0861 Absarokee Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	77,317.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	43,343.62	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	6,772.08	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,004,996.06
* c.	Maximum Budget Limit	1,258,807.59
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

 $<sup>**</sup> OPI \ anticipates \ legislative \ changes \ to \ budget \ limitations \ for \ FY08. \ For \ pre-legislative \ budget \ limitation \ summary \ see \ http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.$ 

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,002,9	64.39
* b.	FY 2006-2007 Maximum Budget	1,255,3	25.05
* c.	FY 2006-2007 ANB		221
* d.	FY 2006-2007 Adopted General Fund Budget	1,245,0	60.54
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	242,0	96.15
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School					
Cou	County							
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00					
b.	FY 2006-07 County ANB (Budgeted)	1,001	512					
c.	County Retirement Mill Value per ANB	30.43	59.50					
Dist	rict							
d.	Tax Year 2006 District Taxable Value	7,007,501.00	N/A					
e.	FY 2006-07 District ANB (Budgeted)	221	N/A					
f.	District Debt Service Mill Value Per ANB	31.71	N/A					
Stat	Statewide							
g.	Statewide Retirement Mill Value per ANB	23.79	46.7					
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03					

District: 0861 Absarokee Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	400,115.92	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	17,110.73	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	7,881,411.42	N/A
	(e)	District taxable valuation (Tax Year 2006)***	7,007,501.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	874.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Stillwater

District: 0862 Absarokee H S

vv III I	be reflected off the 1-1 2008 fiff	ai buuget i	J1111.				
	CEDEIDED AND		FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	ABSAROKEE HS 9-12	111	236,552.00	647,518.50 *	106	236,552.00	618,483.50
2.	* DIRECT STATE AID						395,179.51
3.	<b>Quality Educator</b>						25,668.00
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					2,264.40
6.	American Indian Achi	ievement.	Gap				200.00
7.	SPECIAL EDUCATION	ON FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligib						receive the
	funding listed. Block Gra			•	• •		
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo		•				
	* a. Instructional Bloc		-	-			
	* b. Related Services I			-	В]		N/A
	c. Reimbursement for						
	* d. Total Special Edu			•		7c]	16,667.40
	Prorated Cooperative	•		•	•		5 241 22
	* e. Related Services I	Block Gra	nt Entitlement	(Paid Directly to C	)		5,341.32
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG M		•	•	[7e X 0.33	3]	1,762.64
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f						7,051.28
	Minimum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						23,077.46

District: 0862 Absarokee H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	28,874.52	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	19,574.54	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	641.22	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	760,859.69
* c.	Maximum Budget Limit	950,879.02
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	736,994.60
* b.	FY 2006-2007 Maximum Budget	915,212.99
* c.	FY 2006-2007 ANB	110
* d.	FY 2006-2007 Adopted General Fund Budget	976,289.73
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	239,295.13
* f.	FY 2006-2007 Equalization Status Disequalized - Disequalized 2001-2	2005 DD

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	30,463,075.00	30,463,075.00
b.	FY 2006-07 County ANB (Budgeted)	1,001	512
c.	County Retirement Mill Value per ANB	30.43	59.50
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	9,204,376.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	110
f.	District Debt Service Mill Value Per ANB	N/A	83.68
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0862 Absarokee H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	301,688.45
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,331.52
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	9,068,084.12
	(e)	District taxable valuation (Tax Year 2006)***	N/A	9,204,376.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.